

Sri G. N. PUTTANNA.—I request the Hon'ble Minister through the Hon'ble Speaker. The Hon'ble Minister has announced that ribbons not containing gold or silver threads are exempted. In that case I want to know why my amendment is not accepted.

(The Hon'ble Member Sri G. N. Puttanna was holding a ribbon and exhibiting it.)

AN HON'BLE MEMBER.—On a point of order, Sir. Is it open to an Hon'ble Member to hold a ribbon and exhibit the same in the House?

Mr. DEPUTY SPEAKER.—No.

(Laughter).

Sri T. MARIAPPA.—Your amendment is not within the scope of the amending Bill. Therefore it is very difficult either for the House to take it up or for me to accept. Ribbons which are used mainly for tying up hair, which do not contain gold or silver thread are at present exempted under Taxtiles.

Sri G. N. PUTTANNA.—From what date?

Sri T. MARIAPPA.—They are exempt from 1st October 1958. I am making it further clear. Ribbons commonly sold as such which do not contain gold or silver thread running through them and if they are made of rayon or cotton—they are exempt. There is a slight correction. They are exempt from the date on which we have promulgated the Ordinance, i.e., 14th December 1957.

Mr. DEPUTY SPEAKER.—The question is:

“That Clauses 2 to 18 both inclusive, stand part of the Bill.”

The motion was adopted.

Clauses 2 to 18 were added to the Bill.

Mr. DEPUTY SPEAKER.—The question is:

“That Clause 1, the Title and the Preamble stand part of the Bill.”

The motion was adopted.

Clause 1, the Title and the Preamble were added to the Bill.

Motion to pass.

Sri T. MARIAPPA (Minister for Finance).—Sir, I beg to move:

“That the Mysore Sales Tax (Second Amendment) Bill, 1958, as reported by the Select Committee, be passed.”

Mr. DEPUTY SPEAKER.—The question is:

“That the Mysore Sales Tax (Second Amendment) Bill, 1958, as reported by the Select Committee, be passed.”

The motion was adopted.

MYSORE SALES TAX (THIRD AMENDMENT) BILL, 1958.

Motion to consider.

Sri T. MARIAPPA (Minister for Finance).—Sir, I beg to move:

“That the Mysore Sales Tax (Third Amendment) Bill, 1958, be taken into consideration.”

Mr. DEPUTY SPEAKER.—Motion moved:

“That the Mysore Sales Tax (Third Amendment) Bill, 1958, be taken into consideration.”

*Sri T. MARIAPPA.—Sir, this requires a little explanation on my part. I must say that I am grateful to the Leader and the other members of the Opposition, waiving to raise any objection to the procedure of introducing it without sufficient notice. I am indeed grateful to them. They have done so from two motives. One is that this Bill contains purely matters of procedure. Another is that this gives very good relief to certain classes of trade, which would otherwise suffer. Therefore from broader points of view they have seen to the fact that a very good measure should not be objected to merely on matters of procedure. Indeed it is very good of them not to have raised any objection. They are welcome to raise any objection as to the merits

of the several clauses in the Third Amendment Bill. Therefore, I want to place a few facts for their very earnest consideration.

The Mysore Sales-tax (Third Amendment) Bill, as I said before, is purely about procedure. Some of the facts were raised at the meetings of the Select Committee which was considering the Second Amendment Bill. Another factor which attracted a large number of representations subsequent to the formation of the new State was in the case of sales between different units of the new Mysore State—say from Hubli to Davangere, trade between Davangere to South Kanara, trade between old Mysore and Hyderabad area—which were subject to different Sales-tax Acts. Therefore at each one of these areas, they were liable to sales-tax. Therefore, there were a large number of representations that the Government should take power so that in appropriate cases, they could give relief.

Another point also was made clear. Wherever traders have collected sales-tax that sales-tax must come to Government. Practically there was no difference of opinion and all were agreed on that point. Only in cases where on a *bona fide* mistake of fact, traders have not collected, in the *bona fide* belief that if sales-tax is paid at one point it does not attract sales-tax at other points some relief was considered necessary. Sir, similar relief has been given in Bombay by adopting one uniform taxation law in Bombay. Therefore, here also some relief has to be given, and hence this Sales Tax (Third Amendment) Bill.

Sir, the occasion was made use of to introduce two or three other amendments one of which is the payment of tax or licence fee at compounded rates. Sir, the House is aware that in the original Bill which was introduced in this House in 1957, there was a provision for slab rates. At that time, it did not appear feasible and therefore that had to be done away with. Subsequent experience has shown that this option should be given to traders who want to make use of slab rates. Up to Rs. 25,000 the slab rate has been introduced and the rates mentioned

here are not different from the rates that have been incorporated in the Madras Bill.

With regard to certain exemptions also, onions, garlic and ginger have been brought under Schedule 5 coming for exemption.

This occasion was also used to take away the exemption for toddy which had been exempted under the old Act.

Sri V. SRINIVAS SHETTY (Coondapur).—May I know in what Schedule toddy is included?

Sri T. MARIAPPA.—It is included under multi-point and that was in accordance with the wishes of the Members of the Select Committee.

Sir, from all aspects, these are very desirable amendments and they will go to improve the existing Sales-Tax Act itself, besides giving the much needed relief to such of those things which ought to have been brought under the exemption list.

Sir, the occasion is also made use of for defining the village industries products. With regard to leather products, the opinion was that under the rules, even though the manufacturer employs some labourers, he must be accorded the same exemption because after all, his turn-over cannot be very much. Therefore, provision is also made for taking power to accord exemption in such cases. We have therefore taken all points of view and we have tried to include such of the provisions as were acceptable to the Members of the Select Committee and also to the Government.

With these few words, I commend this measure for the acceptance of this House.

*Sri V. SRINIVAS SHETTY.—One word of explanation is necessary in this connection, Sir. It was with great hesitation that we on this side of the House agreed not to raise objection to this Bill. We were a little hesitant at first, because almost all these points had been urged before the Government long before even at the time when the first Bill was introduced, but after much consideration, though there were a few objections, we thought that in the larger interests we ought to

(SRI V. SRINIVAS SHETTY)

give our consent, and ought not to raise objection.

I wonder Sir, why the Hon'ble Minister for Finance who has got such a lucid intellect did not bring this Bill before this day. I personally believe, Sir, that I do not know whether it is out of inexperience or out of a little obstinacy, that he refused to accept some of these suggestions which were placed even at the earliest opportunity.

Let me illustrate my point, Sir. About this tax on inter-State sales—I know when he had once come to Mangalore, the merchants there submitted a memorandum to the Hon'ble Minister that they should not be made to pay sales-tax under the Madras Act, as well as the Mysore Act, with regard to coconut oil, for example. I was not present there. But I was told that the Hon'ble Minister was rather obstinate and I am very unhappy to say that not only the Hon'ble Minister was rather obstinate but even the Departmental officers asked the merchants to go to courts of law, and refused to give proper interpretation of the Act as such. That is not the first instance. Even last night, while I was discussing this matter with friends, I was told that the Hon'ble Minister and the Head of the Department went to Tiptur and merchants met them and made representations. They asked the merchants to go to courts of law. I wish to bring one point to the notice of the Government through you, Sir, that it is not proper to ask these merchants to go to courts of law. Government or the Assembly which will frame these legislative measures should not ask the parties to go to courts of law for any interpretation. It is up to the Government, when there is any difference, to give their interpretation, and if the merchants are dissatisfied with that, naturally it is for them to go to courts of law. The Government or the Department should not ask the parties to go to courts of law and get things decided there.

Sir, this 'inter-state sales' was a very simple point. It was before the

Government; it was before the Department for such a long time. They ought to have brought this amendment much earlier.

Another point which I want to bring to the notice of this House is with regard to toddy I do not know, this Government seems to have a soft corner for toddy in spite of the prohibition law. Because, I was one of those persons who insisted that toddy should be taxed even at the first instance. But the Hon'ble Minister and the Government were very obstinate. How would it see the light at this late hour has almost surprised me. The consensus of opinion seems to have changed and as I read from the Bill, the Select Committee unanimously seems to have insisted that toddy should be taxed. I understand the obstinacy on the part of the Government.

There is a third amendment with regard to the payment of tax or licence fee at compounded rates. It is only after the Madras Government brought the Bill and passed the Act that this concession should be given to the merchants, that the Hon'ble Minister and his Government saw the light. I am very sorry that this Government could not see the other point of view. We on this side of the House are not here just to obstruct any piece of legislation. It is not our intention, but the Government and the Hon'ble Minister concerned who has got a lucid mind in these things should not be so very obstinate in such matters. Such a good piece of legislation should have been brought before this House in the first instance these amendments very much earlier. I request the Hon'ble Minister to see things in their proper light and not take two years to realise these points and bring up the Bill at this last stage.

Even at this stage I am very glad the Minister has seen the light and brought this Bill.

Mr. DEPUTY SPEAKER.—The House will now rise and meet after half an hour.

The House adjourned at Three of the Clock and re-assembled at Forty Minutes past Three of the Clock.

[MR. SPEAKER in the Chair]

*ಶ್ರೀ ಸಿ. ಜಿ. ಮುಕ್ಕಣ್ಣಪ್ಪ (ಗುಬ್ಬಿ).—ಸ್ವಾಮಿ, ನಮ್ಮ ಮುಂದೆ Sales-tax Third Amendment Bill ಬಂದಿದೆ. ಎರಡನೆ ಅದ್ಧುಪಡೆ ಮನೂಬೆಗೆ ನಿಲ್ಲುತ್ತವೆಂದು ನಾವು ತಿಳಿದುಕೊಂಡಿದ್ದೆವು. ಈಗ ಮತ್ತೊಂದು ಅದ್ಧುಪಡೆಯನ್ನು ತಂದಿದೆ, ಈಗ ತಾನೇ ನಮ್ಮ ಕೈಯಲ್ಲಿ ಕೊಟ್ಟು ಇದಕ್ಕೆ ಒಪ್ಪಿಗೆಯನ್ನು ಕೊಡಿದೆ ಎಂದು ಕೇಳುತ್ತಿದ್ದಾರೆ. ಇದರ ಬಿಟ್ಟು ಮೇಲೆ ಅರ್ಥವಾಗುವುದಿಲ್ಲ. ಇದರೊಳಗೆ ಮತ್ತಷ್ಟು ರಾಜಕೀಯ ತುಂಬಿದೆ. ಈಗರ ದರೂ ಇರಿಗೆ ಬಾನ್ವೋದಯವಾಗುತ್ತದೆವೆನು ವಸಂತೋಷವಿದ್ದರೂ ಇದರೊಳಗಿನ ಪತಿಯೊಂದು ಪದದ ಅರ್ಥವೂ ಬಹಳ ದೂರ ಹೋಗುತ್ತದೆ. ಎಷ್ಟೋ ದಿನಗಳಿಂದ ಕೊಟ್ಟಂತರ ರೂಪಾಯಿ ಸಂಪಾದನೆ ಮಾಡಿರುವವರ ಮೇಲೆ ಹಾಕಾಸಿನ ಮಂತ್ರಿಗಳಿಗೆ ಸುಕ ಹಾಕಬೇಕೆನು ವ ಮನಸ್ಸು ಸ್ವಲ್ಪ ಮುಟ್ಟಿಗೆ ಬಂದಿದೆ.

ಅಲ್ಲದೆ, ಕೊಳೆತುಹೋಗುವ ಪದಾರ್ಥ, ನೀರುಳಿ ಬೆಳೆ ಇವುಗಳಿಗೆ ವಿನಾಯಿತಿ ಕೊಟ್ಟಿರುತ್ತಾರೆ. ಹಣ್ಣಿನ ಮೇಲೆ, ಅದು ಅದರ ಜೀವವನ್ನು ಉಳಿಸಿಕೊಳ್ಳಲು ಎಂದು ಬಿಟ್ಟು ಬಿಟ್ಟರು. ಹೆಂಡದಂ ಗಡಿಯವರ ಮೇಲೆ ಸುಂಕ ಹಾಕಲು ಏಕೆ ಇಷ್ಟು ಬಗಿ ಕಡಿ ಕುಟ್ಟಿರಿ? ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಮೊನ್ನೆಯದಿನ ಮಾತನಾಡುತ್ತಾ ಕೈಗಾರಿಕಾ ಸಂಸ್ಥೆಗಳ ಒಂದು ದೊಡ್ಡ ಪಟ್ಟಿಯನ್ನು ಮಾಡಿ ಅಲ್ಲ ಶೇಕಡ ಅರು ಇಲ್ಲ ಶೇಕಡ ಮೂರು ಹೀಗೆಲ್ಲ ಪ್ರತಿಫಲ ಬರುತ್ತದೆ ಎಂದು ಹೇಳಿದರು. ಕೆಲವು defence ಗೆ ಸಂಬಂಧಪಟ್ಟ ಕೈಗಾರಿಕೆಗಳಾದುದರಿಂದ ಅಲ್ಲ ರಾಭ ನಿರೀಕ್ಷಣೆ ಮಾಡುವಾರೆಂದು ಹೇಳಿದರು. ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳು ದೇಶಕ್ಕೆ ಬೇಕಾದ ಹೆಚ್ಚಿನ ಹಣಕಾಸಿಗೆ ಯೋಚನೆ ಮಾಡುವಾಗ ಕುಡಿಯುವವರಿಂದ ದುಡ್ಡು ನಮ್ಮ ದೇಶಕ್ಕೆ ಬಂದರೆ ನಮಗೆ ಕಷ್ಟವಿದೆ! ಹಿಂದಿನ ಕಾನೂನು ನಲ್ಲದ್ದಾದಕ್ಕೆ ಸ್ವಲ್ಪ ಕಷ್ಟ ಕಡವೆಮಾಡಿ ದಾಮಾಶಾ ಪ್ರಕಾರ ಹಾಕಿದ್ದಾರೆ ದುಡ್ಡು ಬರುತ್ತದೆ, ಇದನ್ನೇ ನೋ ಒಪ್ಪಿಕೊಳ್ಳುತ್ತೇವೆ. ಆದರೆ ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳ ರಾಜಕೀಯ ಇದರೊಳಗೆ ಏಕೆಂಬುದು ಅರ್ಥವಾಗುವುದಿಲ್ಲ ಒಂದು ಆಕ್ಟನ್ನು ತೆಗೆದು ಕೊಂಡು ಬನ್ನಿ, ಬಡವರಿಗೆ ಅನುಕೂಲವಾಗುತ್ತದೆ, retrospective effect ಕೊಡಿ ಎಂದರೆ ಸಾಧ್ಯವಿಲ್ಲವೆಂದು ಹೇಳುತ್ತಾರೆ. ದೇಶಕ್ಕೆ ಒಳ್ಳೆಯದಾಗುತ್ತದೆ, ದೇಶದ ಕಲ್ಯಾಣವಾಗುತ್ತದೆ, ನಮ್ಮ ಮಾತಿಗೆ ಬೆಲೆ ಕೊಡಿ ಎಂದರೆ ಸಾಧ್ಯವಿಲ್ಲವೆಂದು ಹೇಳುತ್ತಾರೆ.

Substitution of new section for section 17: "For section 17 of the principal Act, the following section shall be substituted, with effect from the first day of April 1959,"..... ಇದರಲ್ಲಿ ಏಷಿರ್ ಒಂದನೆಯ ತಾರೀಖೆಂದು ಏಕೆ ಹಾಕಿದ್ದಾರೆ? ಇವೊತ್ತಿನಿಂದಲೇ ಕೊಡಬೇಕು ಎಂದು ತಿಳಿಸಲ ಸರ್ಕಾರಕ್ಕೆ ಇರುವ ಕಷ್ಟವೇನು? ಇದಲ್ಲ legal difficulties ಬರುತ್ತದೆನು ವ ಭಯವಿರುವುದು. ಅಂಥ ತೊಂದರೆಗಳೇನೂ ಇದರಲ್ಲಿ ಕಾಣುವುದಿಲ್ಲ.

ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ದೀಪಂತ ವಕೀಲರಿದ್ದಾರೆ. ಇದರಲ್ಲಿ 'from the first day of April 1959' ಎಂದು ಹಾಕಿರುವುದು ಅರ್ಥ ನನಗೆ ಆಗುವುದಿಲ್ಲ.

7,500 ರೂಪಾಯಿಗಳಿಗೆ ಮೇಲ್ಪಟ್ಟು turn over ಇದ್ದರೆ ಐದು ರೂಪಾಯಿ, ಹತ್ತು ರೂಪಾಯಿ, ಹದಿನೈದು ರೂಪಾಯಿ, ಇಪ್ಪತ್ತು ರೂಪಾಯಿ ಒಂದು ತಿಂಗಳಿಗೆ ಕೊಡಬೇಕೆಂದು ತಿಳಿಸಿದ್ದಾರೆ. ಯಾರು ದುಡ್ಡು ಕೊಡುತ್ತಾರೆ? ಯಾರು ದುಡ್ಡುನ್ನು ಅವರ ತೆಗೆದು ಕೊಡುತ್ತಾರೆ? ಕುಡಿಯುವವರ ಹೆಚ್ಚಿನ ತೆಗೆದು ಕೊಂಡು ಸರ್ಕಾರಕ್ಕೆ ಕೊಡುತ್ತಾರೆ. ಅವರ packets touch ಆಗುವುದಾದರೆ, ಅವರ ಹಣಕಾಸಿಗೆ ತೊಂದರೆಯಾಗುವುದಾದರೆ, ಅದು ಬೇರೆ ಮಾತಾಯಿತು. ಬಟ್ಟೆ ವ್ಯಾಪಾರ ಮಾಡುವವರು ಸಂಖ್ಯಾ ಎಕ್ಸೈಜ್ ಕೊಡುತ್ತಾರೆ, ಬೇಕಾದಷ್ಟು ಸುಂಕ ಸಾರಿಗೆ ಇನ್ನು ಕೊಡುತ್ತಾರೆ, ಆಕ್ಟಾಯ ಸಹ ಕೊಡುತ್ತಾರೆ. ಇವರ ಆಕ್ಟಾಯ ಸಹ ಕೊಡುವುದಿಲ್ಲ. ಇದು ಸರಿಯಲ್ಲ. ಹೆಂಡದವರ ಮೇಲೆ ಇವರಿಗೇ ಇಷ್ಟೊಂದು ಪ್ರೇಮವೆನ್ನುವುದೇ ಅರ್ಥವಾಗುವುದಿಲ್ಲ. ನಗೆ ಇದರೊಳಗಿನ ರಾಜಕೀಯ ಅರ್ಥವಾಗುತ್ತದೆ. ಈ ಸಭೆಯಲ್ಲಿ ಹೇಳುವುದು ಸಂಬೋ ತಪ್ಪೋ ಎನ್ನುವ ವಿಷಯದಲ್ಲಿ ಸ್ವಲ್ಪ ಅನುಮಾನ ಸಂಕೋಚವಿದೆ. ಹಣ ಪೋಲಾಗುತ್ತಿದೆ. ಅಂಥ ಪಡೆ ಬಹಳ ಮುಂಜಾಗತೆಯನ್ನು ತೆಗೆದುಕೊಂಡಿದೆ ಲವೆ, ಹಣ ಬರುವ ವಾರ್ಗವನ್ನು ನೋಡುತ್ತೇವೆಂದು ಹೇಳುತ್ತಾರೆ. ಈಗ ತಂದಿರುವ ಅದ್ಧುಪಡೆಯ ಜೊತೆಗೆ ಇನ್ನಷ್ಟು ಅದ್ಧುಪಡಿಗಳು ಬರುತ್ತವೆಯೋ ತಿಳಿಯದು. ಪುಸ್ತಕಗಳ ಮೇಲೆ ಸೆಲ್ಫ್ ಟ್ಯಾಕ್ಸ್ ತೆಗೆಯಿರಿ, ಮಕ್ಕಳು ರೆಕ್ಕೆ ಬರೆಯುವ ಪುಸ್ತಕಗಳ ಮೇಲೆ ತೆಗೆಯಿರಿ, ಎಂದರೆ ಅದರ ಬಗ್ಗೆ ಸೆರೆಕ್ಕೆ ಕಮಿಷನಲ್ಲ ಏನೇನು ಹೇಳಿದರೋ ಗೊತ್ತಿಲ್ಲ. ಅವರು ಎಲ್ಲವನ್ನೂ ಒಪ್ಪಿ ಕೊಡಿದ್ದಾರೆಂದು ನನಗಾದರೂ ಅನ್ನಿಸುತ್ತದೆ. ಕುಡುಕರಿಂದ ಸಂಪಾದನೆ ಮಾಡುವ ದುಡ್ಡಿನ ಮೇಲೆ ಸುಂಕ ಹಾಕಬೇಕು, ಹೆಚ್ಚಿನ ಸುಂಕ ಹಾಕಬೇಕು. ಇದರಿಂದ ಸರ್ಕಾರಕ್ಕೆ ಹೆಚ್ಚಿನ ಹಣ ದೊರೆಯುತ್ತದೆ. ಭೂಮಿಯ ಹಿಡುವಳಿ ಮೇಲೆ ಒಂದು ಪರಿಮಿತಿಯನ್ನು ಹಾಕಬೇಕೆಂದು ಇದ್ದೀರಿ. ಆದರೆ ಒಬ್ಬ ಹೆಂಡದಂಗಡಿಯ ಕಂಟ್ರಾಕ್ಟರು ಲಕ್ಷಾಂತರ ರೂಪಾಯಿಗಳ ರಾಭವನ್ನು ಸಂಪಾದನೆಮಾಡಿ, ಹೆಚ್ಚು bank balance ಹೊಂದಿರುತ್ತಾನೆ. ಅವನಿಂದ ದುಡ್ಡು ತೆಗೆಯಬೇಕಾದರೆ ಅವನ ಮೇಲೆ ಹೆಚ್ಚು ಸುಂಕವನ್ನು ಹಾಕುವುದೊಂದೇ ಮಾರ್ಗ. ಕೇಂದ್ರ ಸರ್ಕಾರದವರು income-tax ಹಾಕಿದ್ದಾರೆ, ಆ ತೆರಿಗೆ ಹಾಕಿದಾರೆ, ಈ ತೆರಿಗೆ ಹಾಕಿದ್ದಾರೆ, ಅವರು ದೊಡ್ಡ ಎಸ್ಟೇಟ್ ಮೆಂಟ್ ಇಟ್ಟು ಕೊಂಡಿದ್ದಾರೆ ನನ್ನವರು ಇದಕ್ಕೆ ಅಡ್ಡಿ ಬರಬಾರದು. ಶ್ರೀ ಮಂತರ ಕಸೆಯಿಂದ ಹಣವನ್ನು ತೆಗೆಯದೆ. ಬಡವರಿಂದ ಕಡ್ಡಾಯವಾಗಿ ವಸೂಲಮಾಡುತ್ತೀರಿ. ಬಡವನಾದವನು ಹಿಂಸಿಸುತ್ತೀರಿ. ಅವನು ತನ್ನ ಹೆಂಡತಿಯ ಕೊರಳನ್ನಿಟ್ಟು ಮಾಗಲ್ಪವನ್ನು ಮಾರಿ ತೆಗೆಯನ್ನು ಕೊಡಬೇಕಾದ ಪರಿಸ್ಥಿತಿ ಬರುತ್ತದೆ. ಹೆಂಡದಂಗಡಿಯವರು ರೋಲ್ಸ್ ರಾಯ್ ಕಾರುಗಳಲ್ಲ ಒಡಾಡಿಕೊಂಡು ಹತ್ತಾರು ಮನೆಗಳನ್ನು ಹೊಂದಿರುತ್ತಾರೆ. ಇಂಥವರ ಮೇಲೆ ಸುಂಕವನ್ನು ಹಾಕಿ ಎಂದರೆ ಒದ್ದಾಡುತ್ತೀರಿ. ನಾನು ಈ ಬಿಲ್ಲನ್ನು ಒಪ್ಪಿಕೊಂಡರೂ ಇದರ ಹಿಂದೆ ಅಡಗಿರುವ ರಾಜಕೀಯವನ್ನು ಮಾತ್ರ ಒಪ್ಪುವುದಿಲ್ಲ. ಅದಕ್ಕೋಸ್ಕರವಾಗಿ ನಾಲ್ಕನೆಯ ಅಮೆಂಡ್ ಮೆಂಟ್ ಬಂದರೂ ಚಿಂತೆ ಇಲ್ಲ. ಬಡ್ಡೆಟ್ ಅದಿವೇಶನದೊಳಗಾಗಿ ಮತ್ತೊಂದು

(ಶ್ರೀ ಸಿ. ಜಿ. ಮುಕ್ಕಣ್ಣಪ್ಪ)

ತಿದ್ದುಪಡಿ ಮಸೂದೆಯನ್ನು ತಂದರೂ ಚಿಂತೆಯಿಲ್ಲ. ಹೆಂಡಮೇಲೆ ಸಂಕಹಾಕಲು ಹೆದರಬೇಕಾಗಿಲ್ಲ. ಕುಡಿಯುವವರ ಮೇಲೆ ಅವರು ತರಿಗೆಯನ್ನು ಹಾಕು ತ್ತಾರೆ. ಪೌಠಿಬಿಷ್ಣು ಸಂಪೂರ್ಣವಾಗಿ ಜಾರಿಗೆ ತರುವ ವಿಷಯದಲ್ಲಿ ಶ್ರೀಮಾನ್ ರಾಜಯ್ಯನವರು ಮೂರನೆಯ ಪಂಡಿವಾರ್ಷಿಕ ಯೋಜನೆಯ ಅವಧಿಯಲ್ಲಿ ದೇಶಾದ್ಯಂತ ಪಾನನಿರೋಧವನ್ನು ತರುತ್ತೇವೆಂದು ಹೇಳಿದಾರೆ. ಶ್ರೀಮಾನ್ ನಿಜಲಿಂಗಪ್ಪನವರು ಮುಖ್ಯ ಮಂತ್ರಿಗಳಾಗಿದ್ದಾಗ ಮುಂದಿನ ವರ್ಷದೊಳಗಾಗಿ ಮಾಡುತ್ತೇವೆಂದು ಹೇಳಿದ್ದರು. ಹೆಂಡದ ಮೇಲೆ ಸಂಕ ಜಾಸ್ತಿಯಾಗಿ ಹಾಕಿದರೆ ಬದವರಾದವರು ಕುಡಿಯುವುದನ್ನು ಬಿಡಬಹುದು. ಮಹಾತ್ಮ ಗಾಂಧಿ ಯವರು ಹೇಳಿದ್ದ ಪ್ರಕಾರ ಪಾನನಿರೋಧವನ್ನು ಸಂಪೂರ್ಣವಾಗಿ ಜಾರಿಗೆ ತರುವ ಹೆಚ್ಚು ಸಂಕ ಹಾಕುವುದರಿಂದಲೂ ಸ್ವಲ್ಪಮಟ್ಟಿಗೆ ಅನುಕೂಲ ವಾಗುತ್ತದೆ. ಹಾಗೆ ಮಾಡಿದರೆ ನಾವು ನಿಮನ್ನು ನಂಬುತ್ತೇವೆ. ಇಲ್ಲದೆ ಹೋದರೆ ಶಾಪಹಾಕುತ್ತೇವೆ.

ನಮ್ಮ ರಾಜ್ಯ ಬೇಗ ಹೋಗಲ ಎಂದು ಶಾಪ ಹಾಕು ತ್ತಾರೆ. ಆ ಶಾಪಕ್ಕೆ ಇವರು ಸಿಕ್ಕಿಹಾಕಿಕೊಂಡಿದ್ದಾರೆ. ಅಧಿಕಾರ ಮಾಡುವುದಕ್ಕೆ ಶಕ್ತಿ ಇರುವುದಿಲ್ಲ. ಹೆಂಡದ ಮೇಲೆ ಹಾಕಿರುವ ಟ್ಯಾಕ್ಸ್ ಜಾಸ್ತಿ ಮಾಡಬೇಕು ಮತ್ತೆ ಖಜಾನೆಯನ್ನು ತುಂಬಬೇಕು. ನಾಳೆ ಬಜೆಟ್ ನಲ್ಲಿ ಅದ ಇದ್ದು ಲೆಕ್ಕ ಹಾಕಿಬಿಟ್ಟು, ಏನಾದರೂ ಮಾಡಿ ಸರ್ವೆಸ್ಟೆಟ್ ಬಜೆಟ್, ಬ್ಯಾಲೆನ್ಸಿಂಗ್ ಬಜೆಟ್ ಮಾಡಿದರೆ ಸುಮ್ಮನೆ ಬಿಡುವುದಿಲ್ಲ. ನಾನು ಆರೋಗ್ಯ ದಿಂದ ಇದ್ದೇನೆ, ಸಿಕ್ಕಿರಿ ಆಗಿಲ್ಲ ಎಂದು ಫಿರಾಸಫಿ ಹೇಳಿದರೆ ಸಾಲದು. ಡಿಫೆಸಿಟ್ ಬಜೆಟ್ ರಬಾರದು. ಶ್ರೀಮಂತರ ಮೇಲೆ ಸಂಕಹಾಕಿ ಹಣ ದೊರಕಿಸಿ ಕೊಳ್ಳುವುದಕ್ಕೆ ಪ್ರಯತ್ನಮಾಡಿ.

ಈ ಆಕ್ಟ್ ನ್ನು ಏಪ್ರಿಲ್ 1959 ರಿಂದ ಜಾರಿಗೆ ಕೊಡ ಬೇಕೆಂದಿದೆ. ನಾಳೆಯಿಂದಲೇ ಇದು ಜಾರಿಗೆ ಬರ ಬೇಕು. ಇದರಲ್ಲಿ ಸ್ವಲ್ಪ ರಾಜಕೀಯವಿದೆಯೇ! ತಾವು ಉತ್ತರ ಹೇಳುವುದಾದರೂ, ಅವರ ಹಠಾಜಿ ನ್ನು ಹೆಚ್ಚು ಬಿಡಬೇಡಿ ತೆಗೆದುಕೊಂಡು ಬಿಟ್ಟಿದ್ದಾರೆಂದು ಅವರ ಗಂಟಿಗೆ ಮೋಸವಾಗುತ್ತದೆ ಎಂಬ ಭಯವೋ! ತಕ್ಷಣವೇ ಇದನ್ನು ಜಾರಿಗೆ ತರುವುದಕ್ಕೆ ಲೇಗಲ್ ಡಿಫಿಕಲ್ಟಿ ಏನು! ಯಾವ ಮಸೂದೆಯನ್ನೇ ಆಗಲ, ಅದನ್ನು ಪಾಸುಮಾಡಿದ ಮಾರನೆಯ ದಿವಸ ದಿಂದಲೇ ಜಾರಿಗೆ ತರುವ ಅಧಿಕಾರ ಈ ಸಭೆಗೆ ಇರ ಬೇಕು. ಹೆಂಡದ ಆಂಗಡಿಯವರ ಮೇಲೆ ತಕ್ಷಣವೇ ಜಾರಿಗೆ ತರುವುದಕ್ಕೆ ಇನ್‌ಸ್ಟ್ರಕ್ಷನ್ಸ್ ಕೊಡುವುದಕ್ಕೆ ಆಗುವುದಿಲ್ಲವೇ?

ಶ್ರೀ ಟಿ. ಮರಿಯಪ್ಪ.—17ನೆಯ ಸೆಕ್ಷನ್ ಅವರಿಗೆ ಅಪ್ಪಣ್ಣೆ ಆಗುವುದಿಲ್ಲ. ಪೇಜ್ ನ್ಯಾಂಟರಿ (4)ನ್ನು ಓದಿ, “the entry relating to serial 31 shall be omitted” ಎಂದಿದೆ. ಪೇಜ್ ಐದರಲ್ಲಿ ‘year ending on 31st of March shall be reckoned as assessment year’ ಎಂದಿದೆ. ಪೆಟಿ ಡೀಲರುಗಳಿಗೆ ಆರು ಆರು ತಿಂಗಳಿಗೆ ಆಕೌಂಟ್ಸ್ ಆಗಬೇಕಾಗಿದೆ. ರಾನ್ಸ್ ಅಕೌಂಟ್ಸ್ ಒಂದನೆಯ ಆಕ್ಟೋಬರಿನಿಂದ ಇಟಿ ರಿತ್ನಾರಿಂದ ಆಕೌಂಟ್ಸ್ ನೋಡುವುದಕ್ಕೆ, ಅ ಸ್ ಫಾವವುದಕ್ಕೆ ಅನುಕೂಲ ವಾಗಿರಬೇಕು. ಬಾಯಿಗೆ ಬಂದಹಾಗೆ ಹೊಡೆಯ ಬೇಡಿ.

ಶ್ರೀ ಸಿ. ಜಿ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ನೀವು ಸೆರೆಕ್ಸ್ ಕಮಿಟಿಯಲ್ಲಿ ಲಗಾಮು ಹಾಕಿದ್ದು ನನಗೆ ಗೊತ್ತಿದೆ. ಹಾಗೆ ಈ ದಿವಸವೂ ಹಾಕಬೇಡಿ. ಒಂದು ಎಕ್ಸ್‌ಪ್ಲೆನೇಷನ್ ಹೇಳಿಬಿಟ್ಟು ಬಾಯಿ ಮುಚ್ಚುವುದಕ್ಕೆ ಪ್ರಯತ್ನ ಮಾಡಬೇಡಿ.

ಶ್ರೀ ಟಿ. ಮರಿಯಪ್ಪ.—ಮಧ್ಯದಲ್ಲ ಮಾಡುವುದಕ್ಕೆ ಆಗುವುದಿಲ್ಲ.

ಶ್ರೀ ಸಿ. ಜಿ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ಇಂಡೆಕ್ಸರೆಕ್ಟ್ ಆಗಿ ಒಬ್ಬರಿಗೆ ಬೆನಿಫಿಟ್ ಆಗುವಹಾಗೆ ಮಾಡಬೇಡಿ. ಬೇಕಾದರೆ ರೆಟಾ ಸೆಕ್ಟಿವ್ ಎಫೆಕ್ಟ್ ಕೊಡಿ. ಮುಂದಕ್ಕೆ ಎಫೆಕ್ಟ್ ಕೊಡುವ ಬದಲು, ಇವತ್ತೇ ಕೊಡಿ. ತಾವು ಎಲ್ಲ ಸುತ್ತಿಕೊಂಡು ಬಂದರೂ ನಿಮ್ಮಲ್ಲಿ ಕೆಲವರು ಮಾತ್ರ ದೇಶಕ್ಕೆ ಒಳ್ಳೆಯದಾಗಲ ಎಂದು ಇದ್ದಾರೆ. ನಿಮಗೆ ದೇಶಕ್ಕೆ ಒಳ್ಳೆಯದಾಗ ಬೇಕೆಂಬ ಆಶೆ ಇದೆ. ಶ್ರೀಮಂತರನ್ನು ಕಂಡರೆ ಕರಣ್ ಜಾಸ್ತಿ. ಅವರು ಸಂಪಾದಿಸಿ ಕೊಂಡಿರುವ ಹಣದಿಂದ ಖಜಾನೆ ತುಂಬಿದರೆ ದೇಶಕ್ಕೆ ಒಳ್ಳೆಯ ದಾಗುತ್ತದೆ. ಬದವರ ದುಡ್ಡಿಗೆ ಧರ್ಮದರ್ಶಿಗಳಿದ್ದ ಹಾಗೆ, ಅವರ ದುಡ್ಡನ್ನು ವಸೂಲು ಮಾಡುತ್ತೀರಿ. ಶ್ರೀಮಂತರ ದುಡ್ಡನ್ನು ವಸೂಲು ಮಾಡುವುದಕ್ಕೆ ನಿಮಗೆ ಏಕೆ ಕಷ್ಟ? ಅವರ ಹತ್ತಿರ ಇರುವ ದುಡ್ಡನ್ನು ತೆಗೆದುಕೊಂಡು ಸ್ಕೂಲುಗಳನ್ನು ಕಟ್ಟಿಸಿ. ದೇಶ ಪ್ರೇಮ ಇಟ್ಟುಕೊಂಡು ಕೆಲಸಮಾಡಿ. ಈ ಬಲ್ಲನಲ್ಲಿ ರವ ನಿಮ್ಮ ನ್ಯಾರೋ ಪೂಸ್, ಕ್ವಿಂಟಾಕಾಂಡ, ನನ್ನ ಮನಸ್ಸಿಗೆ ಹಿತವಾಗಿ ಕಾಣಲಿಲ್ಲ. ಈ ಕಾನೂ ನನ್ನು ಇವೊತ್ತಿನಿಂದಲೇ ಜಾರಿಗೆ ತರುವುದಕ್ಕೆ ಅಪ್ಪಣ್ಣೆ ಕಷ್ಟವಿಲ್ಲ. ಕಂಟ್ರಾಕ್ಟರುಗಳು ಮತ್ತು ವ್ಯಾಪಾರಸ್ಥರ ಹತ್ತಿರ ಲೆಕ್ಕ ಇಲ್ಲವೇ! ಅವರು ಇನ್‌ಕಂಟ್ರಾಕ್ಟ್ ನ್ನು ಕೊಡುವುದಕ್ಕೆ ಲೆಕ್ಕ ಇಟ್ಟಿಲ್ಲವೇ? ಎಸ್ಟೇಟ್ ಡ್ಯೂಟಿ ಕೊಡುವುದಕ್ಕೆ ಲೆಕ್ಕ ಇಟ್ಟಿಲ್ಲವೇ! ಇದರ ಮೇಲೆ ಸೇಲ್ ಟ್ಯಾಕ್ಸ್ ನ್ನು ಕೊಡುವುದ ಕೋಸ್ಟ್ ಲೆಕ್ಕವನ್ನು ಇಯರಟು ಇಯರ್ ಬದಲಾ ವಣೆ ಮಾಡುವುದಕ್ಕಾಗುವುದಿಲ್ಲ ಎಂದರೆ ಅರ್ಥವೇನು! ಅವರ ವಿಚಾರವಾಗಿ ಪಾಪವೇಕೆ! ಹೆಂಡ ಕುಡಿಯು ವವರನ್ನು ಪೊಲೀಸಿನವರ ಕೈಯಲ್ಲಿ ಒಡೆಸುತ್ತೀರಿ. ಅವರಿಂದ ಬಂದ ದುಡ್ಡನ್ನು ನಿಮ್ಮ ಚೆಚ್ಚಿಯಲ್ಲಿ ಇಟ್ಟು ಕೊಳ್ಳುತ್ತೀರಿ. ಇದು ದಾರ್ಥ ಪ್ರಶ್ನೆ. ನಿಮಗೆ ಬಹಳ ಏನಾಯಿದೆಯೆಂದು ನಾನು ಪ್ರಾರ್ಥನೆ ಮಾಡಿಕೊಳ್ಳು ವುದೇನೆಂದರೆ, ಸರ್ಕಾರಕ್ಕೆ ಬರುವ ದುಡ್ಡಿಗೆ ಎಂಥ ಸಂದರ್ಭದಲ್ಲಿಯೂ ಖೋತಾ ಹಾಕಬೇಡಿ. ಬಡವರಿಗೆ ಫಾಮಿನ್ ರಿಲೀಫ್ ಕೊಡಿ, ರ್ಯಾಂಡ್ ರೆಮಿಷನ್ ಕೊಡುವುದಕ್ಕೆ ಹಣವಿರುವುದಿಲ್ಲ. ಬಡವರ ರಕ್ತ ಹೀರಿ ಹೀರಿ, ಶ್ರೀಮಂತರು ಬ್ಯಾಂಕುಗಳಲ್ಲಿ ಏನೇನು ದುಡ್ಡು ಇಟ್ಟುಕೊಂಡಿದ್ದಾರೋ, ಅಂಥ ಶ್ರೀಮಂತರ ಬೊಕ್ಕಸಿನಿಂದ ಸ್ವಲ್ಪ ಸಮಾಧಾನ ತೆಗೆದುಕೊಂಡು, ಬಹಳ ಬುದ್ಧಿವಂತಿಕೆಯಿಂದ, ಹಾವನ್ನು ಎಳೆದುಬಿಟ್ಟು, ಸರ್ಕಾರದ ಚೆಚ್ಚಿಯನ್ನು ತುಂಬುವುದಕ್ಕೆ ಪ್ರಯತ್ನ ಮಾಡಿ. ಈ ಟ್ಯಾಕ್ಸ್ ನ್ನು ಕಲೆಕ್ಟ್ ಮಾಡುವ ತಾರೀ ಖನ್ನು ಮುಂದಕ್ಕೆ ಹಾಕುವ ಕಿನ್ನೆರೆ ಮತ್ತೆ ರಾಜ ಕೀಯವನ್ನು ನಾನು ಒಪ್ಪುವುದಿಲ್ಲ. ಈ ಆಕ್ಟ್ ಕೂಡಲೆ ಜಾರಿಗೆ ಬರಬೇಕು. ಹೆಂಡದ ಮೇಲೆ ಹಾಕಿ ರುವ ಸಂಕ ಜಾಸ್ತಿ ಆಗಬೇಕು. ದೇಶಕ್ಕೆ ಒಳ್ಳೆಯ ದಾಗಬೇಕು. ಗಾಂಧಿ ಸ್ವರ್ಗದಲ್ಲಿದ್ದಾನೆ. ಅವನಿಗೆ ಸಮಾಧಾನವಾಗಬೇಕು. ಮೈಸೂರಿನಲ್ಲಿ ಇದನ್ನು ಪ್ರಾರಂಭಮಾಡಿದರೆ, ಅವನ ಮನಸ್ಸಿಗೆ ನೆಮ್ಮದಿ ಯಾಗಿ, ಇವೊತ್ತಿನ ರಾತ್ರಿ ಸಮಾಧಾನವಾಗಿ ಮಲಗಿ ಕೊಳ್ಳುತ್ತಾನೆ.

ಇಷ್ಟು ಹೇಗೆ, ಈ ಅಮೆಂಡ್‌ಮೆಂಟ್‌ಗೆ ಸಂಪೂರ್ಣ ಒಪ್ಪಿಗೆ ಕೊಡುತ್ತೇನೆ.

Sri C. K. RAJAI AH SETTY (Chiknai-kanahalli).—Mr. Speaker, I welcome this piece of legislation because it adds extra income of Rs 30 lakhs to our exchequer. It also makes one happy to note that toddy has been included in the taxable goods schedule. It is also a good thing that composition has been introduced.

Sri T. MARIAPPA.—For small dealers.

Sri C. K. RAJAI AH SETTY.—Even when the new Bill was brought before this House and when there was a unification Bill, the turnover should have been increased to Rs. 40,000 for composition. Because, now-a-days, due to inflated rates, if you take the turnover into consideration the amount may look high but the quantum of business will be less. Rs.40,000 worth of business now-a-days is very meagre because the market is inflated. Therefore it is necessary that the amount should have been raised to Rs. 40,000.

Sri T. MARIAPPA.—We are following Madras.

Sri C. K. RAJAI AH SETTY.—So far as Coconut and copra are concerned, both inter-State Sales Tax and the State tax were collected. This was a great hardship on the merchants. Now they have been included in the Declared Goods and it is a good thing. The Department and even the Hon'ble Minister had failed to clarify the position to coconut and copra merchants. Similarly many other items are included in the Declared Goods. That is also a happy feature.

Regarding exemptions, only a few items have been included. Government could have gone further and included butter. The income from that item will be about Rs. 45,000 and it is a negligible amount. I do not know why Government is afraid of including butter under exemptions. It comes under perishable goods and it is also a food commodity. In one way you have exempted tax on foodgrains and in another way you have not exempted butter which is also food commodity. It is really unfortunate that you have not exempted potatoes also. So far as

groundnuts are concerned, there was a lot of leakage and I brought that fact to your notice when this Bill was under consideration and that has now been set right which is really good.

I once again say that it is really good that you have taxed toddy which was long anticipated. Even when the original Bill was under discussion one of the members of the Opposition urged that toddy should be taxed. Government have realised the importance of that and have taxed toddy. The income from the tax on toddy will be in the order of Rs. 4 to Rs. 5 lakhs to the Government.

With these few words I support the Bill wholeheartedly.

4 P.M.

*Sri G. VENKATAI GOWDA (Palaiyam).—I also endorse the views expressed by my friend and the Hon'ble Minister deserves congratulations for the way in which hardship and harassment to which these small dealers have been subject to hitherto have been removed, inasmuch as the provision for compensation has been given for dealers coming within Rs. 25,000 limit. So far as the big dealers are concerned, the Department should be very vigilant and strict, because it is that class of people who always try to find some loophole and escape the payment of taxes. As Sri. Srinivas Shetty pointed out, it is not a correct procedure for the Department to ask traders or assesses to go to a Court of Law in case of doubt. It is for the Department to place clear facts before those assesses and convince them. In case they are not convinced, it is for them to go to Court. The greatest folly that the Department could commit is to advise them to go to Courts. I take this opportunity to say there are things which are difficult of interpretation and the benefit must always be given in favour of the assesses. That has been in vogue for many a day after the inception of the sales-tax and several High Courts have held that that should be the correct interpretation.

So far as this fact is concerned, I still differ, i.e. regarding the amendment to section 12. Supposing for

(SRI G. VENKATAI GOWDA)

pleasure's sake a dealer whose turnover is Rs. 5,000 wishes to get himself registered. Does it mean to say that he should be assessed? Supposing a dealer's turnover is Rs. 3,000 and he wants to register as a dealer. Then does that dealer come within the meaning of being assessed? As for the amendment suggested to section 12, that is a point which the Hon'ble Minister has to clarify. There is nothing so far as other matters are concerned. I wholeheartedly welcome the amendment that has been suggested.

*ಶ್ರೀ ಎಸ್. ಮುನಿರಾಜು (ಚಿಕ್ಕಬಳ್ಳಾಪುರ).— ಸ್ವಾಮಿ, ಮಾರಾಟ ತೆರಿಗೆ ಕಾನೂನಿಗೆ ನಂಬಿದ್ದು ಪಟ್ಟ ಈ ಮೂರನೆಯ ತಿದ್ದುಪಡಿ ಮಸೂದೆಯನ್ನು ನಾನು ಸ್ವಾಗತಿಸುತ್ತೇನೆ. ಮುಖ್ಯವಾಗಿ ನಷ್ಟ ನಷ್ಟ ವರ್ತಕರಿಗೆ ಅನುಕೂಲವಾಗುವಂತೆ ಮಾಡಿರುವ ತಿದ್ದುಪಡಿ ಬಹಳ ಸೂಕ್ತವೆಂದು ಕಾಣುತ್ತದೆ. ಶ್ರೀಮಾನ್ ವಕೀಲರು ಪ್ರಸ್ತುತವಾಗಿರುವ ಹಿಂದಿನ ವಿಷಯದಲ್ಲಿ ತಪ್ಪಾಗಿ ತಿಳಿದುಕೊಂಡು ಏಕೆ ಹಾಗೆ ಹೇಳಿದರೋ ಗೊತ್ತಿಲ್ಲ. 17ನೆಯ ಸೆಕ್ಷನ್ ಇಕ್ಕೆ ಅನ್ವಯಿಸುವುದಿಲ್ಲವೆಂದು ವಿನಂತಿಮಾಡಿಕೊಳ್ಳುತ್ತೇನೆ ಮೂಲದಿಯನ್ನು ಪೂರ್ತಿಯಾಗಿ, ಸರಿಯಾಗಿ ಓದಿ ಹೇಳಬೇಕೇ ವಿನಃ ಘನವು ನೆ ಯಾವುದೋ ಒಂದು ಟೀಕೆಯನ್ನು ಮಾಡಬೇಕೆಂದು ಹೇಳಬಾರದು. ಹಣ್ಣುಗಳಿಗೆ ವಿನಾಯಿತಿ ಕೊಟ್ಟಿದೆ; ಜೊತೆಗೆ ತರಕಾರಿಗಳಿಗೂ ವಿನಾಯಿತಿ ಕೊಟ್ಟಿರುವುದು ಬಹಳ ಸಂತೋಷದ ವಿಷಯ. ಆಲೂಗಡ್ಡೆ ಮತ್ತು ಗೆಣಸು ಎನ್ನುವುದನ್ನು ಬೇರೆ ಮಾಡಿದೆ. ಇದಕ್ಕೆ ಯಾವ ಆಧಾರವೋ ಗೊತ್ತಿಲ್ಲ. ನಮ್ಮ ಮೈಸೂರು ದೇಶದಲ್ಲಿ ಮುಖ್ಯವಾದ Commercial Crops ಎಂದರೆ ಆಲೂ ಗಡ್ಡೆ ಮತ್ತು ಈರುಳ್ಳಿ. ಇವುಗಳನ್ನು ನಮ್ಮ ದೇಶ ದಿಂದ ಬೇರೆಯೇ, ಕಲ್ಕತ್ತ ಮುಂತಾದ ಕಡೆಗಳಿಗೆ ಕಳುಹಿಸಿ ವ್ಯಾಪಾರಮಾಡುತ್ತಾರೆ. ಆದಕಾರಣ ಇದಕ್ಕೆ ಹೆಚ್ಚಿಗೆ ಪ್ರೋತ್ಸಾಹ ಕೊಡಬೇಕು. ಅದುವ ರಿಂದ ಇವನ್ನೂ ವಿನಾಯಿತಿ ಪಟ್ಟಿಗೆ ಸೇರಿಸುವುದಕ್ಕೆ ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಪ್ರಯತ್ನಮಾಡಬೇಕು. ಹಿಂದೆ ಕೂಲಂಕಷವಾಗಿ ಪರಿಶೀಲನೆಮಾಡಿ ಒಂದುರಿತಿ ಮಾಡಿದರು; ಆಮೇಲೆ ಪುನಃ ತೆರಿಗೆಯನ್ನು ಕಡಮೆ ಮಾಡಿದುದೂ ಅಲ್ಲದೆ, ಮುಖ್ಯವಾಗಿ ಈ ಪದಾರ್ಥಗಳು ನಮ್ಮ ದೇಶದಿಂದ ಬೇರೆಯೇ, ಮದರಾಸು ರಾಜ್ಯ ಗಳಿಗೆ ಹೋಗುತ್ತದೆ. ಆದಕಾರಣ ಈ ವ್ಯಾಪಾರಕ್ಕೆ ಹೆಚ್ಚು ಪ್ರೋತ್ಸಾಹ ಕೊಡಬೇಕೆಂದು ಮಾಡಿದರು. ಆದರೆ ಕಾರಣಾಂತರದಿಂದ ಈ ಹೊಸ ಕಾನೂನಿನಲ್ಲಿ ಈ ರೀತಿಯಾಗಿದೆ. ಹಿಂದೆ ಇವು vegetablesನಲ್ಲಿ ಸೇರುತ್ತವೆಂದು ಹೇಳಿದ್ದರು. ಆಮೇಲೆ ಆಹಾರ ಪದಾರ್ಥಗಳೆಂದು ಮಾಡಿದರು, ವಿನಾಯಿತಿ ಇತ್ತು. ಹೀಗೆ ಮೊದಲು ವಿನಾಯಿತಿ ಕೊಟ್ಟು ಈಗ ಹೀಗೆ ಮಾಡಿರುವುದು ಸರಿಯಲ್ಲ; ಇದನ್ನು ಪುನಃ ಬೋಚನೆ ಮಾಡಿ ಪರಿಹಾರಕೊಡಬೇಕೆಂದು ವಿನಂತಿಮಾಡಿ ಕೊಳ್ಳುತ್ತೇನೆ.

*ಶ್ರೀ ಎಸ್. ಆರ್. ರಾಜಯ್ಯ (ಹೊಸಕೋಟೆ).— ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೇ, ಈ ತಿದ್ದುಪಡಿಯನ್ನು ಸ್ವಾಗತಿಸು

ತ್ತೇನೆ. ಶ್ರೀಮಾನ್ ಮುನಿರಾಜು ಅವರು ಹೇಳಿದ ಹಾಗೆ, ಆಲೂಗಡ್ಡೆಯ ವಿಚಾರದಲ್ಲಿ ಸೆಲ್ಯು ಕಮಿಟಿ ಯವರೂ ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳೂ ಏಕೆ ಹೀಗೆ ಮಾಡಿದ್ದಾರೆ ಗೊತ್ತಿಲ್ಲ. Vegetables are perishable articles ಎಂದು ಹೇಳಿದಮೇಲೆ ಆಲೂಗಡ್ಡೆ, ಈರುಳ್ಳಿ ಎರಡೂ ಕೂಡ perishable articles ಹೌದೋ ಅಲ್ಲವೋ ಎಂಬುದು ಇದನ್ನು ವ್ಯವಸಾಯ ಮತ್ತು ವ್ಯಾಪಾರ ಮಾಡುವ ಸ್ಥಳದಲ್ಲಿ ನೋಡಿದರೆ ಗೊತ್ತಾಗುತ್ತದೆ. ಹಾಸನದಲ್ಲಿ ಇದರ ಪರಿಸ್ಥಿತಿ ತಪ್ಪಾಗಿ ಕಾಣುತ್ತದೆ. ಅಲ್ಲಿ ಕೇವಲ ಹದಿನೈದು ದಿವಸ ಇಟ್ಟರೆ ಆಲೂಗಡ್ಡೆ ಕೊಳೆದು ಹೋಗುತ್ತದೆ. ಎಂಟು ದಿವಸ ಪರ್ಯಾಂತ ಮಾಡಿದರೆ, ಒಂದು ಚೀಲದಲ್ಲಿ ಒಂದು ಗಡ್ಡೆ ಕಟ್ಟಿಹೋದರೆ, ಅದು ಹರಡಿ ಮೂಟೆಯಿರಾ ಹೋಗುತ್ತದೆ, ಅದುವರಿಂದ ಇದನ್ನು perishable article ಎಂದು ಮಾಡಬೇ ಯಿರುವುದು ಶೋಚನೀಯ. ಜಾಗೃತ ಇದನ್ನು ಪರಿಶೀಲನೆಮಾಡಿ ಆಲೂಗಡ್ಡೆಯ ವಿಚಾರದಲ್ಲಿ ವಾಪಸಾರ ತೆರಿಗೆ ವಿನಾಯಿತಿ ಕೊಟ್ಟು ಉಪಕಾರ ಮಾಡುತ್ತಾರೆಯೆಂದು ನಂಬಿ ಈ ಮಸೂದೆಯು ತಿದ್ದು ಪಡಿಸನ್ನು ಅನುಮೋದಿಸುತ್ತೇನೆ.

*ಶ್ರೀ ಕೆ. ವಿ. ರೇವಣ್ಣನಿಧಿಪ್ಪ (ತಿಪಟೂರು).— ತೆರಿಗೆನಕಾಯಿ ಮತ್ತು ಕೊಟ್ಟಿರಿಯಮೇಲೆ ವಿನಾಯಿತಿ ಕೊಡಬೇಕೆಂದು ಅನೇಕಸಾರಿ ಮನವಿ ಮಾಡಿದರೂ ಕೊಟ್ಟಿಲ್ಲ.

ಶ್ರೀ ಟಿ. ಮರಿಯಪ್ಪ.— ಕಾಯಿ ಮತ್ತು ಕೊಬ್ಬರಿ ಎರಡನೆಯ ತಿದ್ದುಪಡಿ ಮಸೂದೆಯಲ್ಲಿ ಸೇರಿವೆ. ಅದು ಆಗಲೇ ಕಾನೂನಾಗಿದೆ, ಈಗ ಹೇಳುತ್ತಿದ್ದಾರೆ!

ಶ್ರೀ ಕೆ. ವಿ. ರೇವಣ್ಣನಿಧಿಪ್ಪ.— ಬೇಕಾದರೆ ಇನ್ನೊಂದು ತಿದ್ದುಪಡಿಯನ್ನು ತರೋಣ.

ಆಲೂಗಡ್ಡೆ ಮತ್ತು ಈರುಳ್ಳಿ ಇವು ಒಂದು ವಾರದಲ್ಲಿ ಕೆಟ್ಟುಹೋಗುವ ಪದಾರ್ಥಗಳು. ಅಲ್ಲದೆ ಇವು ಆಹಾರಪದಾರ್ಥಗಳು ಕ್ಷಾಮಕಾಲದಲ್ಲಿ ಎಷ್ಟೋ ಜನರು ಇವನ್ನು ತಿಂದು ಬದುಕಿದ್ದಾರೆ. ಅದುವರಿಂದ ಮುಂದಾದರೂ ಒಂದು ತಿದ್ದುಪಡಿಯನ್ನು ತಂದು ಇದನ್ನು ಸರಿಪಡಿಸುತ್ತಾರೆಯೆಂದು ನಂಬಿದೆನೆ.

*SRI T. MARIAPPA.—Mr Speaker, I am indeed very grateful to the Hon'ble Members of the Opposition for having accorded almost unanimous approval to the Third Amending Bill. Sri. Srivas Shetty while according his approval to this Bill said that I was a bit obstinate though pleas were raised in the House that unanimous legislation should come. I hope he will kindly bear in mind what exactly happened at that time. Sir, I was not averse to make provision with regard to sales-tax either intra State or inter-State.

Sir, he may remember that the Government of Mysore had taken certain decisions with regard to this, namely, that the several Sales-Tax Acts will continue to be in force till the new legislation was brought. That was the law at that time. In fact, nobody either in the Select Committee or in

this House raised this particular question in a specific form. Therefore we were not able to bestow sufficient thought over this question. It is only after the second Amendment Bill was published in May 1958 that this point has claimed our attention. In fact, Sir, my Hon'ble friend Sri K. P. Gadag had sent a short notice question on this particular point. I was not willing to answer this question because it involved a question of law. In fact, we referred it to Law Department and the Law Department gave us a certain opinion. Therefore, subsequently, in view of the large number of representations and in view of the fact that in a large number of cases, subject to correction—the merchants represented that they had not collected the tax at two ends or at three ends in a series of sales. The tax was leviable at several points and they represented that they had not collected at series of points. They said they had collected tax only at a particular point. Therefore, we had to ask the Sales Tax Commissioner on this point. He had to collect facts and it came to our notice that in a majority of cases, sales-tax had not been indeed collected at more than one point. Therefore it necessitated the amendment. That is the reason.

Sri K. KENCHAPPA (Hiriyur).—Why was not the tax collected when the law was in operation. Why only a few collected it and why others did not collect?

Sri T. MARIAPPA.—Sir, it is quite obvious. Perhaps when the press statement by the Commissioner was issued that these several Acts are in force in the several areas of Bombay, Madras and Hyderabad, the merchants were bound to collect. Unfortunately, there was a *bona fide* mistake on their part, because the Bombay Government had issued a press statement that it is subject to one point levy. Therefore, they were pressing and had a *bona fide* belief that they would get that relief. Even the Mysore State could have adopted that Act. They did not do so. Therefore, it necessitated a re-examination. After an enquiry, after convincing ourselves that there is some justification for according this

relief, we brought forward this amendment. Therefore, my friend will appreciate my difficulty. Sri. Srinivas Shetty will also appreciate our difficulty at the time. We were not sure at that time. Because the Mysore Government had issued a press statement, every merchant had collected at Mangalore and Mysore. At Hubli, we were not sure. Subsequently, the Commissioner of Sales-tax toured these areas and we were convinced that there was need for an amendment of this type. Therefore there was a genuine apprehension in the minds of many traders and that is the reason why the present amendment is brought and I am glad that all sections of the House have seen the justification for this amendment incorporated in the three amending Bills.

With regard to the third point, my friend Sri Muckannappa behaved in a very strange manner. I can understand his enthusiasm. But there is a mistake and he has mistaken clause 17.

Sri V. SRINIVAS SHETTY.—That is agreed.

Sri T. MARIAPPA.—He did not read it. He wanted to make use of this opportunity to raise a cloud of dust. Unfortunately, that cloud has dissipated altogether, because he was not on surer ground. So, I say that clause 17 has nothing to do with this. It is merely a relief given to traders.

Sir, as the House is aware, in the original amending Bill before it went to the Select Committee, there was this provision of slab rate with a view to afford some relief to petty dealers. I am not answerable—the Select Committee in its wisdom thought it fit to delete this and therefore I had to place it before this House and act according to the decisions of this House.

Sri J. B. MALLARADHYA (Nanjana-gud).—How was the opinion of the Select Committee ascertained . . .

Sri T. MARIAPPA.—Sir, what happens in the Select Committee, I cannot divulge on the floor of this House. It is a confidential matter. Our neighbouring State has now adopted the slab system. We have merely taken it from the Madras Act and incorporated it here. All the

(SRI T. MARIAPPA)

Members of the Select Committee are of the opinion that it affords relief to petty dealers. At the same time, it was sought to be introduced from 1st April 1959. You will kindly see our difficulties, particularly with regard to assessment. Half the year is already over. It is only with a view to maintain accounts and not introduce any complication or confusion, we will give effect to this from 1st April 1959. Therefore, there are no obligations or motives behind this. It is purely a question of avoiding to introduce any confusion in the maintenance of accounts.

Sir, with regard to toddy, I do not know why he wants to make a reference to this. If he can only read the Andhra Act, he will find that toddy is exempted in the Andhra Sales-Tax Act. Sir, if the House can only bear with me, I want to take them to Schedule II—P. 33—Uniform Sales-tax Act of 1957, items 38, 39 and 40, were introduced for the first time in Mysore State. Sir, you will find therein that 'all liquor including beer other than country liquor' were taxed at 25 per cent. These were exempted from Sales-tax because they were subject to excise duty. Sir, it is for the first time in the new uniform taxation law, that we included them and they were subject to sales-tax. Therefore you will see that the Select Committee—you must note they were not partial to these contractors—they took note of the fact that they were subject to the levy of excise duty by the Government of India. Therefore, you cannot impute any motive or partiality on our part. It was exempted deliberately because the Andhra Act had exempted toddy and the Andhra State lies adjacent to Hyderabad area and there was a likelihood of toddy being smuggled into the State. All these considerations weighed with the Select Committee and therefore, toddy had been exempted. Now when the Select Committee Members suggested that toddy should be taken out of the exemption list, I readily agreed. The only point was from what date it should come into force. If it is the opinion of the House

that it should be from the date this Act comes into force, there is no difficulty, so far as we are concerned. But, your allegation that we are likely to favour a capitalist is not true. It is not correct. Therefore you will see that after all, it is a consumer tax. Therefore, the consumer pays it. Neither the contractor nor you or I, need have any qualms about this.

Sri V. SRINIVAS SHETTY.—Does toddy include NEERA Sir? Toddy is sour and NEERA is sweet.

Sri T. MARIAPPA.—NEERA will not be included.

There is another point, namely, sweet potato. My friends have suggested that sweet potato should be exempted from the sales-tax. When we considered the whole question, the Select Committee suggested that onions, garlicks may be exempted. With regard to potato, in view of the large turn-over of potatoes we were not inclined to recommend exemption. I have got this question examined by the Law Department also. Particularly in regard to sweet potato, we cannot make any distinction between the one imported from places like Rangoon, Holland, etc., and the local produce. This question of discrimination came in the way. In view of the opinion of the Law Department, let us for the time being leave it as it is. Let us see how far it works. I am sure the potato growers will not be affected very much and if the Government is convinced that this should also be exempted, we will consider it in a sympathetic manner.

With these few words I commend the Bill for the acceptance of the House. In conclusion I have to thank all the friends who have co-operated in making this Bill as an Act.

Mr. SPEAKER.—The question is:

"That the Mysore Sales Tax (Third Amendment) Bill, 1958, be taken into consideration."

The motion was adopted.

Mr. SPEAKER.—The question is:

"That Clauses 1 to 13, the Title and the Preamble do stand part of the Bill."

The motion was adopted.

Clauses 1 to 13, the Title and the Preamble were added to the Bill.

Motion to pass.

Sri T. MARIAPPA.—Sir, I beg to move:

“That the Mysore Sales-Tax (Third Amendment) Bill, 1958, be passed.”

Mr. SPEAKER.—The question is:

“That the Mysore Sales-Tax (Third Amendment) Bill, 1958, be passed.”

The motion was adopted.

MYSORE NON-AGRICULTURAL LOANS BILL, 1958.

Motion to Consider.

Sri Kadidal MANJAPPA (Minister for Revenue).—Sir, I beg to move:

“That the Mysore Non-Agricultural Loans Bill, 1958, be taken into consideration.”

Mr. SPEAKER.—Motion moved:

“That the Mysore Non-Agricultural Loans Bill, 1958, be taken into consideration.”

Sri Kadidal MANJAPPA.—This is a very simple measure. In the Belgaum Division there is an Act known as Bombay Non-Agriculturists Loans Act. That Act provides for the grant of loans to non-agriculturists for the purpose of building houses and for repairing houses. According to several enactments listed in clause 2 of the Bill, there is provision for granting loans to agriculturists for agricultural purposes. We intend to advance loans for erecting or repairing houses. I do not think there is any controversy with regard to this grant of loans to agriculturists for construction or repair of houses. I commend this Bill for the acceptance of this House.

*Sri G. VENKATAI GOWDA (Palaiyam).—I appreciate the laudable object in bringing this Bill. But, I fail to understand why the Government did not bestow its attention to find out whether there are any other means by which the same purpose could have been

served, viz., for grant of loans to agriculturists for erecting or repairing houses. As a matter of fact I say that if suitable modifications are done in the bye-laws governing the Co-operative Societies, the same purpose could have been achieved. Necessary provision can be made in the bye-laws governing the Co-operative Societies Act, to extend loans to agriculturists for non-agricultural purposes also. It is in vogue in other States where the loan that has been given under short term loan is not covered for agricultural purposes. So, if there are modifications to that effect in the Co-operative Societies Act, I think the same purpose could have been achieved as enumerated in this Bill and we could have easily avoided this Bill itself. I believe in Madras this is in vogue. They are issuing loans for all purposes other than agriculture.

Secondly, it has been contemplated that they would spend Rs. five lakhs if this Bill became law. This amount is sought to be made by reappropriation from the amounts that has already been sanctioned for some other purpose. I should like to question the Government as to how they are justified in diverting the amount set apart for issuing loans to agriculturists. Supposing a certain amount is set apart for a specific purpose, how is the Government justified in diverting that amount for some other purpose. I do not understand the significance or principle involved in the procedure that has been mentioned in the Financial Memorandum. Therefore, I submit that I am against this provision.

4-30 P.M.

If the Government is serious and if it is convinced that an enactment like this is necessary, then I suggest that they may provide a separate fund for this purpose. The Government has taken the power to frame rules under section 6. The interest that is proposed to be charged on the loan has not been mentioned. The security that is to be furnished by the borrower has also not been mentioned. All these things have to be prescribed under the rules. Supposing a person complies with all the requirements laid down in